

Alex L. Fugazzi  
Nevada Bar No. 9022  
Tanya N. Lewis  
Nevada Bar No. 8855  
SNELL & WILMER L.L.P.  
3883 Howard Hughes Parkway  
Suite 1100  
Las Vegas, Nevada 89169  
Telephone: 702.784.5200  
Facsimile: 702.784.5252  
Email: afugazzi@swlaw.com  
tlewis@swlaw.com

*Attorneys for Defendant Wells Fargo Bank, N.A.*

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

vs.

BRANDON A. JHUN; ELSKE VAN  
HEMERT; LN MANAGEMENT LLC SERIES  
7241 BROOK CREST; WELLS FARGO  
BANK, N.A.,

Defendants.

Case No. 2:19-cv-01749-APG-EJY

**STIPULATION AND ORDER FOR  
DISMISSAL OF WELLS FARGO  
BANK, N.A. WITH PREJUDICE**

Pursuant to Local Rule 7-1 and 7-2 and Federal Rule 41(a)(2), Plaintiff United States of America (“United States”), Defendant LN Management LLC Series 7241 Brook Crest (“LN Management”), and Defendant Wells Fargo Bank, N.A. (Wells Fargo) <sup>1</sup> (collectively, the “Parties”), through their respective counsel, hereby stipulate and agree as follows:

1. This is a civil action brought by the United States, seeking, among other relief, to reduce to judgment the outstanding federal income tax assessments against BRANDON A. JHUN and ELSKE VAN HEMERT for tax years 2008-2010; and to foreclose federal tax liens on a

<sup>1</sup> Judgment was previously entered against Defendant Jhun on February 18, 2020. Judgment was previously entered against Defendant Van Hemert on February 28, 2020.

1 parcel of real property located in Clark County, commonly known as 7241 Brook Crest  
2 Avenue, Las Vegas, Nevada 89131, County Assessor Parcel Number 125-15-313-002 (the  
3 Real Property). The legal description of the property is:

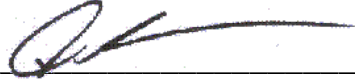
4 PARCEL ONE (1):  
5 LOT NINETEEN (19) IN BLOCK THREE (3) OF AMENDED PLAT OF  
6 A PORTION OF SALTCREEK, AS SHOWN BY MAP THEREOF ON  
7 FILE IN BOOK 92 OF PLATS, PAGE 20, IN THE OFFICE OF THE  
8 COUNTY RECORDER OF CLARK COUNTY, NEVADA.

9 PARCEL TWO (2):  
10 A NON-EXCLUSIVE EASEMENT FOR INGRESS, EGRESS AND  
11 ENJOYMENT IN AND TO THE ASSOCIATION PROPERTY AS SET FORTH  
12 IN THE DECLARATION OF COVENANTS, CONDITIONS AND  
13 RESTRICTIONS FOR SALTCREEK A COMMON INTEREST COMMUNITY,  
14 RECORDED DECEMBER 16, 1999 IN BOOK 991216 AS DOCUMENT NO.  
15 00827, AS THE SAME MAY FROM TIME TO TIME BE AMENDED AND/OR  
16 SUPPLEMENTED IN THE OFFICE OF THE COUNTY RECORDER OF  
17 CLARK COUNTY, NEVADA, WHICH EASEMENT IS APPURTENANT TO  
18 PARCEL ONE(1).

- 19 2. Wells Fargo was named as a defendant pursuant to 26 U.S.C. § 7403(b) because it may claim  
20 an interest in the Real Property. In this lawsuit, the United States does not seek any monetary  
21 recovery from Wells Fargo.  
22 3. Wells Fargo filed its answer on January 13, 2020. [ECF No. 14.]  
23 4. Wells Fargo disclaims any interest in the Real Property or any funds that may be generated  
24 from the sale of the Real Property.  
25 5. LN Management agrees to dismiss any claims it has or could have brought against Wells  
26 Fargo.  
27 6. Each party is to bear its own costs and fees associated with this litigation.

28 WHEREFORE, the Parties hereby stipulate and request that the Court approve Wells Fargo's  
disclaimer of interest, and dismiss Wells Fargo from this action, with prejudice.

**IT IS SO ORDERED.**

  
UNITED STATES DISTRICT JUDGE  
Dated: May 8, 2020.

Dated this 8<sup>th</sup> day of May, 2020.

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

By: /s/ Boris Kukso

BORIS KUKSO  
Trial Attorney, Tax Division  
U.S. Department of Justice  
PO Box 683  
Washington DC 20044  
202-353-1857  
Boris.kukso@usdoj.gov

*Attorneys for the United States*

*(electronic signature affixed with  
permission)*

Dated this 8<sup>th</sup> day of May, 2020.

LAW OFFICES OF KERRY FAUGHNAN

By: /s/ Kerry P. Faughnan

Kerry P. Faughnan, Esq. (NV Bar No.  
12204)  
P.O. Box 335361  
North Las Vegas, Nevada 89086

*Attorney for Defendant LN Management  
LLC Series 7241 Brook Crest*

*(electronic signature affixed with  
permission)*

Dated this 8<sup>th</sup> day of May, 2020.

SNELL & WILMER L.L.P.

By: /s/ Tanya N. Lewis

Amy F. Sorenson, Esq. (NV Bar No. 12495)  
Alex L. Fugazzi, Esq. (NV Bar No. 9022)  
Tanya N. Lewis, Esq. (NV Bar No. 8855)  
3883 Howard Hughes Parkway, Suite 1100  
Las Vegas, NV 89169

*Attorneys for Defendant Wells Fargo Bank,  
N.A.*

**ORDER**

IT IS SO ORDERED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

ANDREW P. GORDON  
United States District Court Judge